



Posted: 04/17/2013  
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CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE  
**DEPARTMENT OF STATE**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: WWW.DPR.DELAWARE.GOV

DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b> <b>Wednesday, February 20, 2013 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	April 17, 2013

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, President  
Jeffrey Premo, Professional Member, Secretary  
Robert Mosch, Professional Member  
Robert Paretta, Educational Member  
Denise Stokes, Public Member

**ABSENT**

Michael Wollaston, Professional Member  
Sharron Cirillo, Professional Member  
Gary Pippin, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Bryan Smith, Deputy Attorney General  
Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of Certified Public Accountants  
Patty Davis-Oliva, Deputy Attorney General

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:30am.

**REVIEW OF MINUTES**

A motion was made by Ms. Stokes, seconded by Mr. Paretta, to approve the minutes of the January 16, 2013 meeting, with the correction of Ms. Scarborough's title changed to President and Jeffrey Premo's title changed to Treasurer. The motion carried unanimously.

**UNFINISHED BUSINESS**

**Re-Review of Applications**

A motion was made by Mr. Premo, seconded by Mr. Paretta, to approve the Firm Permit of Prospero Consulting LLC. A motion was also made by Mr. Mosch, seconded by Ms. Stokes to deny Dhanya Variar because there was no additional evidence given. The motion carried unanimously.

Final Denial of Application

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to final deny the application of Rita Gandhi as there has been no response received from Ms. Gandhi. The motion carried unanimously.

Review of Continuing Education

A motion was made by Mr. Paretta, seconded by Mr. Mosch to approve the continuing education for Jungen Park and Akitoshi Mizoe. The motion carried unanimously.

**NEW BUSINESS**

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Mohammed T. Sartawi, Hugo Desmeules, Sherif Mousa, Jill Malat, Lichen Wang, Heather Ferris, and Shelley Khanna. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to propose to deny the application of Steven Emanuelson for not turning in several items in a timely manner. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Premo, to approve the application of Lori Hans, Haifeng Jiang, Daniel Brousseau, and Karen Ironside. The motion carried unanimously.

Review of PA Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to approve the applications of Robert Dieterle and Nouredin Mahmoud. The motion carried unanimously.

Review of CPA Firm Permit Applications

A motion was made by Ms. Stokes, seconded by Mr. Premo, to approve the applications of Kathleen White, Cynthia Lewis, Joe Moore, and Integrated Tax and Business Services. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Ms. Stokes, to ratify the approval of the CPA Certificate of Tarek Abouzeid, Arun Marwaha, Shital Mathew, Chiyomi Tosa, Ray Jackman, Rajiv Saxena, Joy-Ann Parris-Shorey, Roushell Mignott, Manoj Kumar Palangadan Illath, and Sung Bin Park. The motion carried unanimously.

Hearing Officer Recommendation

A motion was made by Mr. Mosch, seconded by Ms. Stokes, to accept the Hearing Officer's recommendation of Rachel Tan. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Premo, to accept the Hearing Officer's recommendation for Jean Chang with the addition of an immediate suspension and change from 80 to 40 hours needed (on the CPE Log). The motion carried unanimously.

Complaint Status

04-03-11 Referred to AG for Prosecution	04-03-12 Open
04-04-11 Closed	04-04-12 Open
04-05-11 Open	04-05-12 Open
04-01-12 Closed	04-08-12 Open
04-02-12 Open	04-09-12 Open

04-10-12 Open  
04-11-12 Closed  
04-12-12 Open  
04-01-13 Open

04-13-12 Open  
04-14-12 Open  
04-15-12 Open

## **CORRESPONDENCE**

### **Stephanie Horton**

Ms. Brown informed the Board of a request from Stephanie Horton, whereas she requested an exception to reinstate her expired section of the CPA exam. A motion was made by Mr. Mosch, seconded by Mr. Paretta, to deny Ms. Horton's request. The motion carried unanimously..

## **OTHER BUSINESS BEFORE THE BOARD**

### **Review of Delaware Code**

Ms. Scarborough mentioned the need to review the Delaware law. As written the law is hard to follow. Part of the process will include comparing the law to the laws of other states. In addition, the Board will consider peer review.

Other matters to be considered in the review of the law include firm names, the status of PA's, and a Nexus requirement. Ms. Davis-Oliva offered to ascertain the AG offices opinion of a Nexus requirement.

### **CPE Log Updates**

Ms. Scarborough directed the Board to the CPE Log for the 2013 Renewal. The Board's purpose of the revised log is to make it easier for the licensees to comply with the reporting period. Ms. Scarborough mentioned that only a few of the columns were altered. The Board also stated that this is the only submission accepted and this needs to be stated on the web form.

### **Governor Markell Signed Executive Order 36**

Ms. Brown presented the Board with the Governor Markell's Executive Order 36 which was elaborated on by Mr. Smith. It is requested that all Boards try to streamline and eliminate outdated or unnecessary regulations. Mr. Smith requested that all the Board members read and review the regulations and see if anything is out of date and needs to be streamlined. Mr. Smith also advised that the public comment period ends on March 1, 2013. As of now no public comments have been received.

### **Intuit & H&R Block**

Ms. Ide presented the Board with an email about Intuit offering CPA services for TurboTax and other users. She mentioned that this email was broadcasted to all 50 states and to their Board Liaisons for all Accountancy Boards. According to the email the concern was that H&R Block may be offering CPA assistance and they are not CPA's. The Board advised that H&R Block doesn't state they "have" CPA's, it states we will "refer" their work to a CPA. The Board advised that it seemed to be more like a referral.

### **Public Comment**

Ms. Rubenstein clarified the previous discussion on peer review. AICPA is supportive of peer review but has expressed concern about making the reports public. NASBA wants greater transparency of peer review reports. Ms. Rubenstein also mentioned that some State Boards have greater transparency than others. She also stated that if Delaware is going to implement peer review than Delaware needs to consider the level of transparency that they would want for those peer review reports. The Board also discussed the options to consider if they do decide to engage in peer review.

The Board mentioned ALD and they are in the process of utilizing ALD. Ms. Scarborough wants an update on ALD presented at the next meeting.

**NEXT SCHEDULED MEETING**

The next meeting will be held April 17, 2013, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:47am.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II